

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

AKORN HOLDING COMPANY LLC, *et al.*¹

Debtors.

Chapter 7

Case No. 23-10253 (KBO)

(Jointly Administered)

Re D.I. 849, 916

**CERTIFICATION OF COUNSEL REGARDING STIPULATION RESOLVING
LIMITED OBJECTION AND JOINDER OF E.L. PRUITT CO. TO ARGO PARTNERS,
II LLC’S OBJECTION TO MOTION OF GEORGE L. MILLER, CHAPTER 7
TRUSTEE, FOR AN ORDER AUTHORIZING FIRST DISTRIBUTION OF FUNDS TO
HOLDERS OF ALLOWED PRIORITY CLAIMS UNDER SECTION 507(a)(4) OF THE
BANKRUPTCY CODE AND GRANTING RELATED RELIEF**

I, Simon E. Fraser, counsel to George L. Miller, the chapter 7 trustee for the estates of the above-captioned debtors (the “Trustee”), certify as follows:

1. On or about July 3, 2024, the Trustee filed a *Motion for an Order Authorizing First Distribution of Funds to Holders of Allowed Priority Claims Under Section 507(a)(4) of the Bankruptcy Code and Granting Related Relief* [D.I. 849] (the “Motion”).

2. On or about August 6, 2024, E.L. Pruitt Co. (“Pruitt”) filed an objection to the Motion [D.I. 916] (the “Objection”).

3. Prior to the hearing date on the Motion, Pruitt together with the Trustee (the “Parties”) engaged in arm’s-length discussions, and agreed to resolve the Objection on the terms and conditions set forth in a certain *Stipulation Resolving Limited Objection and Joinder of E.L. Pruitt Co. to Argo Partners, II LLC’s Objection to Motion of George L. Miller, Chapter 7 Trustee,*

¹ The Debtors in these chapter 7 cases, along with the last four digits of their federal tax identification numbers, and cases numbers are Akorn Holding Company LLC (9190), Case No. 23-10253 (KBO); Akorn Intermediate Company LLC (6123), Case No. 23-10254 (KBO); and Akorn Operating Company LLC (6184), Case No. 23- 10255. The Debtors’ headquarters is located at 5605 CenterPoint Court, Gurnee, IL 60031.

for an Order Authorizing First Distribution of Funds to Holders of Allowed Priority Claims Under Section 507(a)(4) of the Bankruptcy Code and Granting Related Relief (the “Stipulation”).

4. The Trustee’s counsel then informed the Court that Pruitt’s Objection had been resolved, and that the Parties would submit a stipulation setting out the resolution. The Court subsequently entered an order granting the Motion.

5. A form of order approving the Stipulation (the “Proposed Order”) is attached to this Certification as Exhibit “A,” and a copy of the Stipulation itself is attached as Exhibit “1” to the Proposed Order.

6. Counsel for the Trustee respectfully requests that the Court enter the Proposed Order at its earliest convenience.

Dated: March 10, 2025

COZEN O’CONNOR

/s/ Simon E. Fraser

Simon E. Fraser (No. 5335)
1201 N. Market St., Ste. 1001
Wilmington, DE 19801
Telephone: (302) 295-2000
Facsimile: (302) 295-2013
E-mail: sfraser@cozen.com

Counsel to the Trustee